

**MODEL ORDER**

|                         |   |                        |
|-------------------------|---|------------------------|
| STATE OF SOUTH CAROLINA | ) | IN THE FAMILY COURT    |
|                         | ) |                        |
| COUNTY OF _____         | ) | _____ JUDICIAL CIRCUIT |
|                         | ) |                        |
| _____                   | ) | Case No.:              |
|                         | ) |                        |
| Plaintiff,              | ) | SUPPLEMENTAL DOMESTIC  |
|                         | ) | RELATIONS ORDER        |
| -vs-                    | ) |                        |
|                         | ) |                        |
| _____                   | ) |                        |
|                         | ) |                        |
| Defendant.              | ) |                        |
| _____                   | ) |                        |

PLAN NAME:

(NAME OF PLAN)

PLAN ADMINISTRATOR:

Peggy G. Boykin, CPA  
P. O. Box 11960  
Columbia, SC 29211

(ANY PRELIMINARY STATEMENT ON HEARING, JURISDICTION, REPRESENTATION, ETC., THAT THE COURT OR PARTIES FIND NECESSARY MAY BE INSERTED HERE.)

This Order is intended to meet the requirements for an acceptable domestic relations order relating to the above-referenced plan administered by the South Carolina Retirement Systems, hereinafter called the "Plan," "SCRS" or the "Retirement System". This Order is accepted, governed and administered under §9-18-10 et seq. of the S.C. Code of Laws, as amended. This Order is an integral part of the Decree of Divorce signed on (DATE OF DIVORCE DECREE). In compliance with SCRS requirements, the following is specified:

1. This Order assigns a portion of the benefits or amounts payable under the Plan to (NAME OF ALTERNATE PAYEE) in recognition of (His/Her) marital rights in

(NAME OF PARTICIPANT)'S retirement benefits or return of contributions payable under the Plan.

2. Participant in the Plan is (NAME OF PARTICIPANT), whose last known mailing address is (PARTICIPANT'S ADDRESS), whose Social Security number is (NUMBER) and whose date of birth is (DATE OF BIRTH).

3. Alternate Payee is (NAME OF ALTERNATE PAYEE), whose last known mailing address is (ALTERNATE PAYEE'S ADDRESS), whose Social Security number is (NUMBER) and whose date of birth is (DATE OF BIRTH).

4. Participant and Alternate Payee were married on (DATE OF MARRIAGE).

5. As part of the equitable division of the estate of the parties, Alternate Payee is awarded and shall receive from the Plan a portion of each distribution of retirement benefits payable to Participant when each distribution is made as provided by the Plan's governing laws and rules based on Participant's membership in the Plan.

(a) Retirement.

Upon Participant's retirement, the portion of the distribution of benefits that is awarded and is to be paid Alternate Payee is ( FIXED AMOUNT; FIXED PERCENTAGE or SERVICE FACTOR PERCENTAGE FORMULA: **see section IV of guidelines for sample language**).

(b) Death After Retirement.

In accordance with the rules and regulations of the Retirement System, if the Participant dies after retirement, and if an option other than an optional form death benefit is selected, the Alternate Payee will be entitled to ( FIXED AMOUNT; FIXED PERCENTAGE or SERVICE FACTOR PERCENTAGE FORMULA: **see section IV of guidelines for sample language**), less any amounts already received by Alternate Payee under this Order.

(c) Termination/Withdrawal.

If the Participant terminates employment and withdraws his retirement contributions, then the Alternate Payee would be entitled to ( FIXED AMOUNT; FIXED PERCENTAGE or SERVICE FACTOR PERCENTAGE FORMULA: **see section IV of guidelines for sample language**).

(d) Death Before Retirement.

In accordance with the rules and regulations of the Retirement System, if the Participant dies prior to retirement, and if a monthly benefit is selected by the named beneficiary(ies), the Alternate Payee would be entitled to receive

(FIXED AMOUNT; FIXED PERCENTAGE or SERVICE FACTOR PERCENTAGE FORMULA: **see section IV of guidelines for sample language**). If a lump sum is selected, the Alternate Payee would be entitled to ( FIXED AMOUNT; FIXED PERCENTAGE or SERVICE FACTOR PERCENTAGE FORMULA: **see section IV of guidelines for sample language**).

(e) Deferred Retirement Option Plan (TERI Program)

Upon Participant's retirement, if the Participant enrolls in the TERI program, the Alternate Payee is entitled to ( FIXED AMOUNT; FIXED PERCENTAGE or SERVICE FACTOR PERCENTAGE FORMULA: **see section IV of guidelines for sample language**).

(f) Cost-Of-Living Increases (COLAs)

If the Retirement Systems pays a cost-of-living (COLA), or any other post retirement benefit increase to the Participant, the Alternate Payee shall be entitled to receive a pro-rata share of said increase.

(g) Tax Liability

The Participant and Alternate Payee shall be responsible for, and pay, any taxes due in connection with his or her receipt of distributions from SCRS.

6. The South Carolina Retirement System is directed to disburse to Alternate Payee the portion of distributions assigned under Paragraph 5 of this Order when such distributions are made as provided by the System's governing laws and rules based on Participant's membership in the System, subject to the following provisions:

- a. This Order shall not be interpreted in any way to require the Retirement System to provide any type or form of benefit or any option not otherwise provided under the Plan.
- b. This Order shall not be interpreted in any way to require the Plan to provide increased benefits determined on the basis of actuarial value.
- c. This order shall not be interpreted in any way to require the Plan to pay any benefits to an Alternate Payee named in this Order which are required to be paid to another Alternate Payee under another Order previously determined to be an acceptable domestic relations order.
- d. This order shall not be interpreted in any way to require the payment of benefits to the Alternate Payee prior to the participant's retirement or proper request for a refund of contributions.
- e. If the Participant elects to receive an early retirement allowance, the benefits payable to the Alternate Payee shall be reduced proportionally.

f. This Order shall not be interpreted to require the selection of a particular benefit payment plan or option.

g. In the event that, after a distribution of a benefit to Participant or a beneficiary has begun, the amount of the distribution is reduced by law, then the amount payable to Alternate Payee shall be reduced proportionately.

7. Any amounts payable by SCRS, other than those payable by Paragraph 5 above to Alternate Payee, shall be payable directly to Participant, Participant's beneficiary, or Participant's estate, in accordance with SCRS laws and rules. If Participant, Participant's beneficiary, or Participant's estate receives any amount of a distribution that has been awarded to Alternate Payee, the recipient is designated a constructive trustee for the amount received and shall immediately transmit such amount to Alternate Payee.

8. If Alternate Payee or the estate or heirs of the Alternate Payee receive any amount of a distribution that should have been paid to Participant, Participant's beneficiary, or Participant's estate or heirs, the recipient is designated a constructive trustee for the amount received and shall immediately transmit such amount to Participant or other person to whom the amount should have been paid.

9. If Participant, Alternate Payee, or the estate or heirs of either receive any amount of a distribution that should not have been paid by the Retirement System, the recipient is designated a constructive trustee for the amount received and shall immediately transmit such amount to the Retirement System.

10. Alternate Payee is ORDERED to provide the Retirement System prompt written notification of any changes in Alternate Payee's mailing address. SCRS shall not be liable for failure to make payments to Alternate Payee if SCRS does not have a current mailing address for Alternate Payee at time of payment.

11. (NAME) shall furnish a certified copy of this Order to SCRS.

12. The Participant and Alternate Payee are ORDERED to complete and sign all Retirement System forms and provide all information necessary to effectuate the provisions of this Order.

13. The Participant's eligibility to receive retirement benefits from the Retirement System and the amount of any such benefits are governed solely by the provisions of the South Carolina Retirement Code.

14. The Court retains jurisdiction to amend this Order so that it will constitute an acceptable domestic relations order under the Plan even though all other matters incident to this action or proceeding have been fully and finally adjudicated. If the System determines at any time that changes in the law, the administration of the Plan, or any other circumstances make it impossible to calculate the portion of a distribution awarded to Alternate Payee by this Order and so notifies both parties, either or both parties shall immediately petition the Court for reformation of the Order.

AND IT IS SO ORDERED.

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Judge